

Table 6: 2004 Resident Individual Income Tax Liability

Federal Adjusted Gross Income	Number of Returns	Number of Returns with Tax Liability	Federal Adjusted Gross Income	Calculated Liability Amount	Percent of Total
Less than 0	9,547	499	(\$658,693,044)	\$1,319,645	0.10%
0 - 4,999	94,925	5,309	\$122,872,659	\$285,671	0.02%
5,000 - 9,999	58,957	38,829	\$440,867,190	\$3,160,239	0.23%
10,000 - 14,999	57,238	44,344	\$714,296,673	\$10,316,070	0.75%
15,000 - 19,999	58,327	50,896	\$1,022,117,834	\$19,548,586	1.42%
20,000 - 24,999	58,026	54,886	\$1,303,173,682	\$29,931,773	2.18%
25,000 - 29,999	51,443	50,187	\$1,412,078,137	\$37,210,559	2.71%
30,000 - 34,999	43,380	42,785	\$1,406,405,723	\$40,313,538	2.93%
35,000 - 39,999	37,323	37,005	\$1,397,854,570	\$42,790,873	3.11%
40,000 - 44,999	33,913	33,679	\$1,439,496,597	\$46,326,455	3.37%
45,000 - 49,999	30,663	30,494	\$1,456,033,706	\$48,898,548	3.56%
50,000 - 54,999	26,997	26,858	\$1,416,646,694	\$48,701,700	3.54%
55,000 - 59,999	24,848	24,763	\$1,427,597,667	\$50,854,290	3.70%
60,000 - 74,999	60,207	60,028	\$4,037,305,003	\$155,930,465	11.35%
75,000 - 99,999	58,071	57,915	\$4,982,580,288	\$215,195,217	15.66%
100,000 - 199,999	43,997	43,887	\$5,686,319,397	\$281,511,384	20.48%
200,000 - 499,999	9,339	9,306	\$2,684,228,341	\$160,008,812	11.64%
500,000 - 999,999	1,584	1,577	\$1,070,729,685	\$65,569,913	4.77%
1,000,000 or more	875	863	\$2,720,673,617	\$116,401,617	8.47%
Total	759,660	614,110	\$34,082,584,417	\$1,374,275,356	100.00%

Table 7: Adjustment to 2004 Resident Individual Income Tax Returns

Federal Adjusted Gross Income	Nebraska Itemized Deductions	Adjustments Increasing Federal AGI	Adjustments Decreasing Federal AGI	Nebraska Net Taxable Income
Less than 0	\$37,462,573	\$474,324,346	\$378,072,431	\$16,963,198
0 - 4,999	\$6,749,371	\$8,308,532	\$5,612,805	\$24,780,186
5,000 - 9,999	\$9,916,228	\$7,684,598	\$5,591,267	\$132,564,222
10,000 - 14,999	\$26,335,972	\$8,523,020	\$8,369,021	\$378,200,566
15,000 - 19,999	\$40,816,169	\$12,270,997	\$12,025,926	\$651,757,718
20,000 - 24,999	\$60,885,146	\$13,592,149	\$15,727,272	\$913,343,727
25,000 - 29,999	\$81,188,046	\$13,552,934	\$16,836,630	\$1,047,216,961
30,000 - 34,999	\$97,810,754	\$12,711,180	\$16,244,038	\$1,077,778,103
35,000 - 39,999	\$110,482,057	\$12,615,291	\$15,714,522	\$1,093,900,206
40,000 - 44,999	\$122,622,521	\$14,866,144	\$17,468,700	\$1,144,657,782
45,000 - 49,999	\$129,172,916	\$14,307,683	\$17,061,735	\$1,174,033,095
50,000 - 54,999	\$133,316,419	\$10,982,002	\$17,846,012	\$1,149,497,915
55,000 - 59,999	\$143,558,106	\$11,206,001	\$16,850,740	\$1,169,978,743
60,000 - 74,999	\$422,494,025	\$31,808,498	\$50,525,818	\$3,363,445,049
75,000 - 99,999	\$580,446,784	\$42,222,380	\$62,004,518	\$4,227,821,271
100,000 - 199,999	\$663,156,139	\$76,713,878	\$83,053,724	\$4,955,382,786
200,000 - 499,999	\$196,006,229	\$59,115,855	\$94,690,182	\$2,454,850,867
500,000 - 999,999	\$61,920,862	\$38,859,900	\$88,074,714	\$962,253,079
1,000,000 or more	\$208,562,009	\$106,950,529	\$956,734,056	\$1,718,202,462
Total	\$3,132,902,326	\$970,615,916	\$1,878,504,111	\$27,656,627,938

Table 8: 2004 Individual Income Tax Liability and Payments for Resident Returns

Federal Adjusted Gross Income	Nebraska Income Tax	Nebraska Minimum Tax	Total Nebraska Income Tax Liability	Personal Credit Amount	Withholding Payments	Estimated Payments
Less than 0	\$1,041,690	\$277,955	\$1,319,645	\$90,851	\$2,381,443	\$879,092
0 - 4,999	\$259,671	\$26,000	\$285,671	\$47,402	\$6,060,226	\$629,026
5,000 - 9,999	\$3,112,863	\$47,376	\$3,160,239	\$1,276,476	\$7,556,516	\$152,900
10,000 - 14,999	\$10,224,279	\$91,789	\$10,316,070	\$3,899,594	\$13,252,574	\$448,719
15,000 - 19,999	\$19,427,182	\$121,404	\$19,548,586	\$6,736,487	\$21,687,376	\$910,321
20,000 - 24,999	\$29,779,667	\$152,106	\$29,931,773	\$8,883,315	\$31,653,581	\$1,381,958
25,000 - 29,999	\$37,016,906	\$193,653	\$37,210,559	\$9,126,575	\$38,041,901	\$1,630,458
30,000 - 34,999	\$40,090,354	\$223,184	\$40,313,538	\$8,444,713	\$40,180,416	\$2,052,074
35,000 - 39,999	\$42,560,157	\$230,716	\$42,790,873	\$7,945,769	\$41,008,074	\$2,440,977
40,000 - 44,999	\$46,065,201	\$261,255	\$46,326,455	\$7,896,499	\$42,806,982	\$2,653,705
45,000 - 49,999	\$48,632,432	\$266,115	\$48,898,548	\$7,663,090	\$43,492,970	\$2,909,694
50,000 - 54,999	\$48,447,195	\$254,505	\$48,701,700	\$7,071,172	\$42,805,230	\$2,888,218
55,000 - 59,999	\$50,551,791	\$302,500	\$50,854,290	\$6,766,177	\$43,989,844	\$3,086,697
60,000 - 74,999	\$155,214,145	\$716,320	\$155,930,465	\$17,122,326	\$129,918,001	\$10,007,018
75,000 - 99,999	\$214,189,746	\$1,005,469	\$215,195,217	\$17,318,392	\$175,769,092	\$15,714,399
100,000 - 199,999	\$279,815,145	\$1,696,240	\$281,511,384	\$10,969,207	\$209,739,935	\$36,590,625
200,000 - 499,999	\$158,523,150	\$1,485,664	\$160,008,812	\$44,883	\$90,917,236	\$41,702,383
500,000 - 999,999	\$64,929,963	\$639,950	\$65,569,913	\$0	\$31,690,822	\$21,392,720
1,000,000 or more	\$116,234,368	\$167,250	\$116,401,617	\$0	\$32,468,237	\$61,435,452
Total	\$1,366,115,902	\$8,159,450	\$1,374,275,356	\$121,302,928	\$1,045,420,457	\$208,906,435